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March 14, 2007

TO: Audit Committee
FROM: Maria M. Oms *MMO*
Assistant Auditor-Controller

**SUBJECT: DEPARTMENT OF COMMUNITY AND SENIOR SERVICES' FISCAL
MONITORING OF DOMESTIC VIOLENCE AND AREA AGENCY ON
AGING PROVIDERS FOR FISCAL YEAR 2004-05**

At your request, attached are summaries of the status of the Department of Community and Senior Services' (CSS) fiscal monitoring of Domestic Violence (DV) and Area Agency on Aging (AAA) service providers for fiscal year 2004-05.

Domestic Violence

M. R. Grant, Certified Public Accountants, conducted fiscal monitoring of the 43 DV service providers. M. R. Grant made 91 recommendations and identified \$333,187 (\$3,872 + \$329,315) in questioned costs. CSS indicated that the providers had implemented all 91 recommendations, and that the Department had collected \$627 in questioned costs. CSS indicated that the remaining \$332,560 in questioned costs have been fully resolved.

Area Agency on Aging

Simpson & Simpson and M. R. Grant (monitors) conducted fiscal monitoring of the 51 AAA service providers. The monitors made 233 recommendations and identified \$703,257 (\$88,486 + \$614,771) in questioned costs. CSS indicated that the providers had implemented all 233 recommendations, and that the Department had collected \$1,220 in questioned costs. CSS indicated that the remaining \$702,037 in questioned costs have been fully resolved.

Summaries of the number of recommendations and amount of questioned costs for each program/provider are attached.

Please call me if you have any questions.

MMO:TK:YK
Attachments

Department of Community and Senior Services
Fiscal Monitoring of Domestic Violence Service Providers
Fiscal Year 2004-05

Attachment 1

Schedule 1 - Summary of Overbilling

Agency Name	Amount Overbilled
Aglia Concepts, Inc./Charlotte House	\$3,872

Schedule 2 - Summary of Findings by Service Provider

	Agency Name	No. of Phase I Recommendations	No. of Phase I Recommendations Implemented	No. of Phase II Recommendations	Dollar Findings				
					A	B	C	D	Total
1	1736 Family Crisis Center	1	0	0					
2	Aglia Concepts, Inc./Charlotte House	2	0	3	(1)	\$341			\$341
3	Antelope Valley Domestic Violence Council (AVDVC)	0	0	0					(1)
4	Asian Pacific American Legal Center (APALC)	1	0	1		\$46,502			\$46,502
5	Bienvenidos Children's Center, Inc.	0	0	2	(1)	(1)			(1)
6	Caribbean Association of America	0	0	0					
7	Center for Pacific-Asian Family, Inc. (CPAF)	1	0	1					
8	Chicago Service Action Center, Inc.	3	3	0		(1)	\$1,632	\$22,080	\$23,712
9	Children's Institute International	1	1	0					(1)
10	Community Counseling Service	4	3	1	(1)	(1)	\$20,483		\$20,483
11	Community Legal Services (AKA Legal Aid Society of Orange County)	0	0	0					
12	Domestic Abuse Center	6	4	3		\$9,969	(1)		\$9,969
13	Domestic Violence Center of Santa Clarita Valley	2	0	4	(1)	\$2,855	(1)		\$2,855
14	East Los Angeles Women's Center	2	2	0		(1)			(1)
15	Foothill Family Service	0	0	0					
16	Harriett Bufal Center for Family Law	0	0	2		(1)	\$256		\$256
17	Haven Hills, Inc.	3	0	5	(1)	\$8,078		\$10,801	\$18,879
18	Haven House	0	0	0		(1)			(1)
19	Helpline Youth Counseling, Inc.	0	0	0					
20	House of Ruth, Inc.	0	0	0					
21	Human Services Association	0	0	0					
22	Institute for Multicultural Educational Services	3	2	0		\$75			\$75
23	Interval House	0	0	0					
24	Jenese Center, Inc.	2	0	1		\$126,719		\$10,800	\$137,519
25	Jewish Family Service / Family Violence Project	0	0	0					
26	Legal Aid Foundation of Los Angeles, (LAFLA)	0	0	0					
27	Los Angeles Center for Law and Justice	4	3	1		(1)	\$15,958		\$15,958

Department of Community and Senior Services
Fiscal Monitoring of Domestic Violence Service Providers
Fiscal Year 2004-05

Attachment 1-22

Schedule 2 - Summary of Findings by Service Provider

	Agency Name	No. of Phase I Recommendations	No. of Phase I Recommendations Implemented	No. of Phase II Recommendations	Dollar Findings				
					A	B	C	D	Total
28	National Council on Alcohol and Drug Dependency-Long Beach (NCADD-LB) - Woman to Woman DV Program	0	0	0					
29	Neighborhood Legal Services of Los Angeles County - NLS	2	1	1					
30	Ocean Park Community Center (OPCC)-Sojourn	0	0	0					
31	Peace & Joy Care Center	4	4	0		(1)	(1)	\$8,829	\$8,829
32	Project: Peacemakers, Inc.	2	2	0					(1)
33	Prototypes, A Center for Innovation in Health, Mental Health and Social Services	2	2	0	(1)	\$158			\$158
34	Rainbow Services, Ltd.	0	0	0					(1)
35	San Fernando Valley Community Mental Health Center, Inc. (Admin. Offices)	0	0	0					
36	San Pedro Community Legal Services	5	1	3		\$3,699			\$3,699
37	Santa Anita Family Service	2	2	3	\$63	\$1,536	(1)		\$1,619
38	Southern California Alcohol & Drug Programs, Inc. / Angel Step Inn	0	0	2		(1)		\$6,128	\$6,128
39	Su Casa Family Crisis and Support Center	0	0	0					
40	Women's & Children's Crisis Shelter, Inc. (WCCS)	0	0	2		\$428			\$428
41	WomenShelter of Long Beach	0	0	0		(1)			(1)
42	YWCA of Glendale Domestic Violence Project	2	0	1	\$4,812	\$27,009			\$31,821
43	YWCA of San Gabriel Valley / Women in Need Growing Strong (WINGS)	1	0	0		\$84			\$84
Total		55	30	36	\$4,895	\$227,453	\$38,329	\$58,638	\$329,315

Code Summary

- A No documentation to support the cost allocation method or expenses were improperly allocated to the programs
- B Expenditures charged to program are not supported with documentation
- C Program expenditures are inappropriately recorded on service provider's accounting records
- D Does not meet matching requirements or improperly recorded matching expenses

(1) Contractor was not able to determine the dollar value of one or more findings in this category.

Department of Community and Senior Services
Fiscal Monitoring of Area Agency on Aging Service Providers
Fiscal Year 2004-05

Attachment 1

Service Provider	No. of Phase I Recommendations	No. of Phase I Recommendations Implemented	No. of Phase II Recommendations	Dollar Findings for Cost Reimbursement Contracts					
				A	B	C	D	E	Total
1 Allamed Health Services Corporation	3	1	2						
2 Alzheimer's Association	3	2	1					(1)	(1)
3 Antelope Valley Committee on Aging	8	2	3		\$18				\$18
4 Armenian Relief Society	2	1	0						
5 Behavioral Health Services	2	1	1						
6 Bet Tzedek	3	1	3		\$8,010				\$8,010
7 Casa Maravilla, Inc.	2	1	1						
8 Center for Health Care Rights	2	1	1	(1)					(1)
9 City of Alhambra	2	1	0						
10 City of Azusa	1	0	2						
11 City of Burbank	6	3	2						
12 City of Claremont	1	0	1						
13 City of Gardena	3	1	3						
14 City of Glendale	3	1	2						
15 City of Inglewood	1	0	1						
16 City of Norwalk	1	0	2						
17 City of Pomona	1	1	0						
18 City of Santa Monica	3	1	3		\$44				\$44
19 City of South El Monte	3	1	2						
20 City of West Covina	3	2	1						
21 Consulting Nutritional Service	3	1	1						
22 Culver City Senior Nutrition	5	2	2		\$82				\$82
23 Dickson Community Lighted Schools	2	0	2						
24 El Monte, City of	1	0	3		\$600				\$600
25 Escapa-Chinatown	2	1	2		\$3,036				\$3,036
26 Food & Nutrition Management	4	2	2						
27 Heritage Clinic & Community Assistance	2	2	1	(1)				(1)	(1)
28 Human Services Association	0	0	0						
29 Huntington Hospital Association/Pasadena	3	2	1		\$225				\$225
30 Jewish Family Services	2	0	2						
31 Just Rite Community Programs	2	0	2						
32 Life Steps Foundation	3	0	3	(1)	(1)		\$40	(1)	\$40
33 Los Amigos Research & Education/Rancho Adult Day Care	1	0	3						
34 LTSC Community Development Corporation	2	0	2					(1)	(1)
35 Office of Samoan Affairs	5	3	2		\$644				\$644
36 Oldtimers Foundation, Inc.	3	0	3		\$1,325				\$1,325
37 Partners in Care Foundation ADHCC	7	5	1	(1)	(1)				(1)
38 Pomona Valley Community Service	3	2	1						

Department of Community and Senior Services
Fiscal Monitoring of Area Agency on Aging Service Providers
Fiscal Year 2004-05

Attachment 1-C

	Service Provider	No. of Phase I Recommendations	No. of Phase I Recommendations Implemented	No. of Phase II Recommendations	Dollar Findings for Cost Reimbursement Contracts					
					A	B	C	D	E	Total
39	San Gabriel Valley YMCA	1	0	1						
40	Santa Anita Family Service	3	1	6						
41	Santa Clarita Valley Committee on Aging	7	6	2		\$30,370			(1)	\$30,370 (1)
42	Senior Care Action Network (SCAN)	3	2	1			\$708			\$708
43	Single Room Occupancy Housing Corp	1	1	0						
44	Southeast Area Social Services Funding Authority (SASSFA)	1	0	1						
45	Special Services for Groups	6	3	2		\$160				\$160
46	St. Barnabas Senior Center	3	1	2		\$120				\$120
47	Torrance/South Bay YMCA	1	1	1						
48	USC/LA Caregiver Resource Center	0	0	0						
49	Villa Esperanza	5	3	9	\$1,035 (1)	\$9,806 (1)		\$2,041 (1)	(1)	\$12,882 (1)
50	Volunteers of America of Los Angeles	3	2	2						
51	WISE	2	1	3	\$27,572	\$2,650				\$30,222
Total		139	62	94	\$28,607	\$57,090	\$708	\$2,081	(1)	\$88,486

Code Summary

- A No documentation to support the cost allocation method or expenses were improperly allocated to the programs
 - B Expenditures or units of service billed are not supported with documentation
 - C Discretionary expenditures made without County approval
 - D Expenditures billed are inappropriately recorded on service provider's accounting records
 - E Does not meet matching requirements or improperly recorded matching expenses
- (1) Contractor was not able to determine the dollar value of one or more findings in this category.

Department of Community and Senior Services
Fiscal Monitoring of Area Agency on Aging Service Providers
Fiscal Year 2004-05

Attachment 2-b

	Service Provider	Dollar Findings for Fee For Service Contracts					
		A	B	C	D	E	Total
1	Altamed Health Services Corporation	(1)			\$92,650	\$119,524	\$212,174 (1)
2	Alzheimer's Association	\$1,222					\$1,222
3	Antelope Valley Committee on Aging	\$3,134 (1)	\$2			(1)	\$3,136 (1)
4	Armenian Relief Society					(1)	(1)
5	Behavioral Health Services	(1)					(1)
6	Bet Tzedek	(1)				\$89,758 (1)	\$89,758 (1)
7	Casa Maravilla, Inc.	(1)				\$15,478	\$15,478 (1)
8	Center for Health Care Rights						\$0
9	City of Alhambra	(1)					(1)
10	City of Azusa	(1)				(1)	(1)
11	City of Burbank		\$111		\$42,793	(1)	\$42,904 (1)
12	City of Claremont	(1)					(1)
13	City of Gardena	\$15,106				\$122,648 (1)	\$137,754 (1)
14	City of Glendale	\$550 (1)					\$550 (1)
15	City of Inglewood		(1)				(1)
16	City of Norwalk	(1)			(1)	(1)	(1)
17	City of Pomona					(1)	(1)
18	City of Santa Monica	(1)				(1)	(1)
19	City of South El Monte		\$4,045			(1)	\$4,045 (1)
20	City of West Covina	\$131 (1)					\$131 (1)
21	Consulting Nutritional Service	(1)				(1)	(1)

Department of Community and Senior Services
Fiscal Monitoring of Area Agency on Aging Service Providers
Fiscal Year 2004-05

Attachment 2-C

	Service Provider	Dollar Findings for Fee For Service Contracts					
		A	B	C	D	E	Total
22	Culver City Senior Nutrition		\$4,987 (1)			(1)	\$4,987 (1)
23	Dickison Community Lighted Schools	(1)					(1)
24	El Monte, City of	(1)				(1)	(1)
25	Escapa-Chinatown	(1)					(1)
26	Food & Nutrition Management	(1)			\$1,082	(1)	\$1,082 (1)
27	Heritage Clinic & Community Assistance						\$0
28	Human Services Association						\$0
29	Huntington Hospital Association/Pasadena	\$24,000 (1)					\$24,000 (1)
30	Jewish Family Services	(1)				(1)	(1)
31	Just Rite Community Programs	(1)				(1)	(1)
32	Life Steps Foundation						\$0
33	Los Amigos Research & Education/Rancho Adult Day Care	(1)				(1)	(1)
34	LTSC Community Development Corporation	\$1,710					\$1,710
35	Office of Samoan Affairs	(1)				(1)	(1)
36	Oldimers Foundation, Inc.	(1)			\$349	(1)	\$349 (1)
37	Partners In Care Foundation ADHCC					\$4,878	\$4,878
38	Pomona Valley Community Service	(1)				(1)	(1)
39	San Gabriel Valley YWCA	(1)					(1)
40	Santa Anita Family Service	(1)			\$5,802 (1)	(1)	\$5,802 (1)
41	Santa Clarita Valley Committee on Aging	(1)	\$120			(1)	\$120
42	Senior Care Action Network (SCAN)	(1)			(1)		(1)
43	Single Room Occupancy Housing Corp					(1)	(1)
44	Southeast Area Social Services Funding Authority (SASSFA)					(1)	(1)

Department of Community and Senior Services
Fiscal Monitoring of Area Agency on Aging Service Providers
Fiscal Year 2004-05

Attachment 2-d

	Service Provider	Dollar Findings for Fee For Service Contracts					
		A	B	C	D	E	Total
45	Special Services for Groups	(1)			\$871	(1)	\$871 (1)
46	St. Barnabas Senior Center	(1)				(1)	(1)
47	Torrance/South Bay YMCA	\$111					\$111
48	USC/LA Caregiver Resource Center						\$0
49	Villa Esperanza				\$48,620	(1)	\$48,620 (1)
50	Volunteers of America of Los Angeles		(1)		\$6,568		\$6,568 (1)
51	WISE	\$8,521			(1)		\$8,521 (1)
Total		\$54,485	\$9,265	\$0	\$198,735	\$352,286	\$614,771

Code Summary

- A** No documentation to support the cost allocation method or expenses were improperly allocated to the programs
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- D** Program expenditures or revenues are inappropriately recorded on service provider's accounting records
- E** Does not meet matching requirements or improperly recorded matching expenses

- (1) Contractor was not able to determine the dollar value of one or more findings in this category.